

DELINQUENT TAX COLLECTION

Funding history at a glance:

<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budgeted</u>	<u>FY 2013 Recommended</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
\$2,330	\$0	\$15,489	\$5,000	\$10,959	\$5,959	119.18

Includes:

- 1) Additional funding for part-time (seasonal) assistance in filing delinquent tax liens

	Prior Years		Current Year		2012/2013 Budget Year		
	Expenditure 2008/2009	Expenditure 2009/2010	Expenditure 2010/2011	Adopted Budget	Actual En 2012/02	Department Request	County Admin Recommend Adopted Budget
* DELINQUENT TAX COLLECTION *							
012415							
012415-1300			1,819		1,972		6,000
012415-1700			289	3,000		7,000	1,000
012415-2100	330		139		151	459	459
012415-2600					19		
012415-2700							
012415-3220			10,742		6,727		
012415-3600							
012415-5210	2,000		2,500	2,000		3,500	3,500
012415-5306					427		
012415-5885			15,489	5,000	9,296		
--TOTAL DEPARTMENT--	2,330		15,489	5,000	9,296	10,959	10,959
TOTAL - * DELINQUENT TAX COLLECTION *	2,330		15,489	5,000	9,296	10,959	10,959
TOTAL FOR FUND	2,330		15,489	5,000	9,296	10,959	10,959
FINAL TOTAL	2,330		15,489	5,000	9,296	10,959	10,959

		Prior Years		Current Year		2012/2013 Budget Year	
		Expenditure	Expenditure	Expenditure	Actual On	Department Request	County Admin Adopted Budget
		2008/2009	2009/2010	2010/2011	2011/12		
012415	* DELINQUENT TAX COLLECTION *						
012415-1300	PART-TIME SALARIES			1,819	1,972	0	6000
012415-1700	COMPENSATION - OTHER	330		289		7000	1000
012415-2100	FICA			139	151	459	459
012415-2600	UNEMPLOYMENT INSURANCE				19		
012415-2700	WORKER'S COMPENSATION						
012415-3220	COLLECTION FEES			10,742	6,727		
012415-3600	ADVERTISING						
012415-5210	POSTAL SERVICES	2,000		2,500		3500	3500
012415-5306	SURETY BONDS & OTHER INSURANCE				427		
012415-5885	WARRANTS/GARRISHMENTS			15,489	9,296		
	--TOTAL DEPARTMENT--	2,330		15,489	9,296		
TOTAL - * DELINQUENT TAX COLLECTION *		2,330		15,489	9,296	10,959	10959
TOTAL FOR FUND		2,330		15,489	9,296		
FINAL TOTAL		2,330		15,489	9,296		

In FY2012 Mr Bitt
was able to spend approx 4000
in this category as a
result brought in 120,000
in delinquent taxes directly
related to this part-time
position.

February 22, 2012

Lynette C. Lowe
Finance Director
Southampton County
P O Box 400
Courtland, VA 23837

Dear Lynette,

I have attached this letter with the Delinquent Tax Collection Budget to explain my reasoning for the increase that I am asking for in this area. As you are well aware delinquent taxes have been increasing over last few years with the change in the economy. We also have other taxes and fees that need to be collected other than Personal Property Taxes and Real Estate Taxes (Meals Tax, Business Licenses, Transient occupancy tax, utilities, ect). In the 2010 year we collected \$536,310.00 in delinquent taxes, this was the first year I did not have money for part-time help. In order to help cut my budget and to help with the overall budget needs I cut out part-time help money out. Last year you were able to show me money that was in this area and said it could be used for part-time help long as they work on just delinquent tax issues. I hired a college student for three months for the summer to do Tax Liens. He was able to do 650 Tax Liens over that period of time (384 liens in 2010), which brought in close to \$120,000.00 of delinquent taxes. Through our actions in 2011 we were able to collect \$701,801.00 in delinquent taxes. This is a 30% increase over the 2010 year. I feel there are other programs and efforts that can be utilized if we have the manpower to execute these programs. Every dollar collected is important to the budget process and the overall needs of the county. In the future if things improve we then can examine if the need to spend this much in this area is needed. If not then we could reduce this amount as needed.

Thank you for your consideration and if you have any questions please call me.

Sincerely,

A handwritten signature in black ink, appearing to read "D. K. Britt", with a stylized flourish at the end.

David K. Britt, Treasurer